

**BOARD OF EQUALIZATION -COUNTY-ASSESED PROPERTIES DIVISION  
FREQUENTLY ASKED QUESTIONS  
PEOPLE SEEKING ELECTION AS A COUNTY ASSESSOR**

**Are there any requirements for someone seeking office of Assessor?**

Article 11 of the California Constitution section 1 requires that each county have an elected assessor. Any requirements to run for office would be addressed by the county jurisdiction in which a person is running, specifically the county office that handles elections.

**Is a candidate running for election of assessor (or person considering running for assessor) required to have a valid appraiser's certificate issued by the Board of Equalization?**

No, a candidate is not required to hold an appraiser's certificate. However if elected, within 30 days of taking office he/she must apply for a temporary appraiser's certificate with the Board of Equalization.

Section 24002.5 of the Government Code specifies that a person may not exercise the powers and duties of the office of the assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization. Section 24002.5, subdivision (b) further requires that a temporary appraiser's certificate be obtained within 30 days of receiving office. Revenue and Taxation Code section 670(a) and Property Tax Rule 282 clarify this requirement.

The Board of Equalization issues a permanent appraiser's certificate when a temporarily certified appraiser attains a passing score on the Board-prepared certification examination. Once a temporary certificate has been issued, a person has one year to pass the certification examination.

The statutory and regulatory provisions pertaining to appraiser certification are available on the Board of Equalization's website at: <http://www.boe.ca.gov/proptaxes/castraining.htm> under the "Reference Material" category.

**Is there anything a candidate seeking office of assessor or considering seeking office can do to enhance their understanding of property taxation or appraisal?**

There are several resources available on the Board of Equalization's website to read providing property tax information.

- Publication 29 provides an overview of property taxation in California.  
<http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>
- A 5-week online course on Basic Appraisal may be taken through the American River College. Information on this course and a link to the college website at:  
<http://www.boe.ca.gov/proptaxes/boetc.htm>
- Assessors' Handbook Sections on various real property and personal appraisal topics.  
<http://www.boe.ca.gov/proptaxes/ahcont.htm>

# Some California Laws and Regulations, and Internet Links, Pertaining to the Certification and Responsibilities of County Assessors

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## **GOVERNMENT CODE**

### **TITLE 3. GOVERNMENT OF COUNTIES [§§ 23000 - 33205]**

#### **DIVISION 2. OFFICERS [§§ 24000 - 28085]**

#### **PART 1. OFFICERS GENERALLY [§§ 24000 - 24356]**

#### **CHAPTER 1. County Officers [§§ 24000 - 24012]**

#### **Section 24002.5. Assessor; appraisal certificate.**

(a) A person may not exercise the powers and duties of the office of assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization pursuant to Article 8 (commencing with Section 670) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code.

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## **REVENUE AND TAXATION CODE**

### **DIVISION 1. PROPERTY TAXATION [§§ 50 - 5911]**

#### **PART 2. ASSESSMENT [§§ 201 - 1367]**

#### **CHAPTER 3. Assessment Generally [§§ 401 - 674]**

#### **ARTICLE 8. Appraiser Qualifications [§§ 670 - 673]**

#### **Section 670. Appraiser's certificate.**

(a) No person shall perform the duties or exercise the authority of an appraiser for property tax purposes as an employee of the state, any county or city and county, unless he or she is the holder of a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization.

(d) No employee of the state, or any county or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor.

(e) Except for persons holding the office of assessor, this section does not apply to elected officials.

**Section 673. Temporary certificate.** The State Board of Equalization may issue a temporary certificate to a person who is newly employed by the state, any county, city and county, or appraisal commission in order to afford the person the opportunity to apply for and take an examination the successful passage of which would qualify the person for an appraiser's certificate. A temporary certificate shall not be issued to exceed one year's

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duration and shall be issued only to a person who has demonstrated eligibility to take a civil service examination pursuant to subdivision (c) of Section 670, or who is found by the board to possess qualifications by reason of education and experience so that he or she may be reasonably expected to be competent to perform the work of an appraiser, or who has been duly elected or appointed to the office of assessor. A temporary certificate shall not be renewed.

### **CHAPTER 7. Responsibility of Assessor [§§ 1361 - 1367]**

#### **Section 1365. Conflict of interest.**

(a) The county assessor and the employees of the assessor's office shall not engage in any gainful profession, trade, business or occupation whatsoever for any person, firm, or corporation, or be so engaged in their own behalf, which profession, trade, business, or occupation is incompatible or involves a conflict of interest with their duties as officers and employees of the county. Conflict of interest shall include receipt of compensation or gifts from private persons or firms for advice or other services relating to the taxation or assessment of property.

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### **CALIFORNIA CODE OF REGULATIONS**

#### **TITLE 18. PUBLIC REVENUES**

#### **DIVISION 1. STATE BOARD OF EQUALIZATION-PROPERTY TAX**

#### **CHAPTER 2. Assessment**

#### **ARTICLE 7. Qualifications of Appraisers**

#### **Property Tax Rule 282. Temporary Certification.**

(c) No later than 30 days after taking office, any person who has been elected or appointed as assessor shall request and the Board shall issue a temporary certificate to such individual.

#### **Property Tax Rule 283. Permanent Certification.**

(b) When a person has been temporarily certified under subsection (b) of regulation 282 by reason of equivalent qualifications, or under subsection (c) of regulation 282 by reason of election or appointment as assessor the person shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the examination, the person shall be issued a permanent certificate by the Board.

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- [Property Tax Appraiser Training and Certification](http://www.boe.ca.gov/proptaxes/castraining.htm) ..... <[www.boe.ca.gov/proptaxes/castraining.htm](http://www.boe.ca.gov/proptaxes/castraining.htm)>.
- [Guidelines for Appraiser Certification and Training](http://www.boe.ca.gov/proptaxes/pdf/lta11013.pdf) ..... <[www.boe.ca.gov/proptaxes/pdf/lta11013.pdf](http://www.boe.ca.gov/proptaxes/pdf/lta11013.pdf)>.
- [ARC Course PropTx 310, Introduction to Appraising for Property Tax Purposes](http://www.boe.ca.gov/proptaxes/boetc.htm) . <[www.boe.ca.gov/proptaxes/boetc.htm](http://www.boe.ca.gov/proptaxes/boetc.htm)>.